

the last day of each month, on forms prescribed, prepared and furnished by the said Comptroller, a sworn statement of the number of gallons of motor vehicle fuel sold or used by him or them during the preceding calendar month, which statement shall be sworn to by one of the principal officers, in case of domestic corporation, or by the resident general agent or attorney-in-fact, or by a chief accountant or officer, in case of a foreign corporation; by the managing agent or owner in case of a firm or association and shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of Maryland from his or their respective places of business. Bills shall be rendered to all purchasers of motor vehicle fuel by dealers in motor vehicle fuel as herein defined, except in cases of retail sales where exemption is not claimed by the purchaser under the terms of this Act. Said bills shall contain a statement printed thereon in a conspicuous place that the liability to the State for the license tax herein imposed has been assumed and that he or they will pay said license tax on or before the last day of the following month.

SEC. 5. *And be it further enacted by the General Assembly of Maryland,* That said license tax in respect to motor vehicle fuel sold or used in any calendar month shall be paid on or before the last day of the next succeeding month to the Comptroller who shall receipt the dealer therefor, and shall forthwith pay over to the State Treasurer all monies thus received, except such monies as shall have been expended by the said Comptroller for the purpose as herein provided. And the State Treasurer shall create a special fund thereof and shall disburse the same in accordance with the appropriations thereof made by the General Assembly, provided, however, that the Comptroller may retain in his hands at all times such sum, not exceeding \$3,000 as, in the judgment of the Comptroller, shall be sufficient to enable him to pay promptly all claims for refunds.

SEC. 6. *And be it further enacted by the General Assembly of Maryland.* That the records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business hours of the day be subject to inspection by the Comptroller, or by any agent or employee thereof duly authorized by said Comptroller.

SEC. 7. *And be it further enacted by the General Assembly of Maryland,* That it shall be unlawful for any person, firm or